



Contents



Next



Previous



Query



Next Hit



Prev. Hit



Home



How to Query



## Sec. 43.76.001. Thirty percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of 30 percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A 30 percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the 30 percent salmon enhancement tax under [AS 43.76.015](#).

## Sec. 43.76.002. Twenty percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of 20 percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A 20 percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the 20 percent salmon enhancement tax under [AS 43.76.015](#).

Sec. 43.76.003. Ten percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of 10 percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A 10 percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the 10 percent salmon enhancement tax under [AS 43.76.015](#).

Sec. 43.76.004. Nine percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of nine percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A nine percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the nine percent salmon enhancement tax under [AS 43.76.015](#).

Sec. 43.76.005. Eight percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of eight percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) An eight percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the eight percent salmon enhancement tax under [AS 43.76.015](#).

Sec. 43.76.006. Seven percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of seven percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A seven percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the seven percent salmon enhancement tax under [AS 43.76.015](#).

Sec. 43.76.007. Six percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon

enhancement tax at the rate of six percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A six percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the six percent salmon enhancement tax under [AS 43.76.015](#).

Sec. 43.76.008. Five percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of five percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A five percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the five percent salmon enhancement tax under [AS 43.76.015](#).

Sec. 43.76.009. Four percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of four percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The

buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A four percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the four percent salmon enhancement tax under [AS 43.76.015](#).

#### Sec. 43.76.010. Three percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of three percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A three percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the three percent salmon enhancement tax under [AS 43.76.015](#).

#### Sec. 43.76.011. Two percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of two percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A two percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the two percent salmon enhancement tax under [AS 43.76.015](#).

Sec. 43.76.012. One percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of one percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A one percent salmon enhancement tax may only be levied or collected under (a) of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in the region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the one percent salmon enhancement tax under [AS 43.76.015](#).

Sec. 43.76.013. Fifteen percent salmon enhancement tax.

(a) A person holding a limited entry permit under AS 16.43 shall pay a salmon enhancement tax at the rate of 15 percent of the value of salmon, as defined in [AS 43.75.290](#), that the person removes from the state or transfers to a buyer in the state. The buyer shall collect the salmon enhancement tax at the time the salmon is acquired by the buyer.

(b) A 15 percent salmon enhancement tax may only be levied or collected under (a)

of this section

(1) in a region designated by the commissioner of fish and game for the purpose of salmon production under [AS 16.10.375](#);

(2) if there exists in that region an association determined by the commissioner of fish and game to be a qualified regional association under [AS 16.10.380](#); and

(3) if the qualified regional association approves the 15 percent salmon enhancement tax under [AS 43.76.015](#).

Sec. 43.76.015. Election to approve or terminate salmon enhancement tax.

(a) A qualified regional association may conduct an election under this section after the commissioner of commerce, community, and economic development approves

(1) the notice to be published by the qualified regional association;

(2) the ballot to be used in the election; and

(3) the registration and voting procedure for the approval or termination of the salmon enhancement tax.

(b) The salmon enhancement tax is levied under [AS 43.76.001](#) - 43.76.013 in a region on the effective date stated on the ballot if

(1) it is approved by a majority vote of the eligible interim-use permit and entry permit holders voting in an election held under this section in the region; and

(2) the election results are certified by the commissioner of commerce, community, and economic development.

(c) In conducting an election under this section, a qualified regional association shall adopt the following procedures:

(1) the qualified regional association for the region shall hold at least one public meeting not less than 30 days before the date on which ballots must be postmarked to be counted in the election to explain the reason for the proposed salmon enhancement tax and to explain the registration and voting procedure to be used in the election; the qualified regional association shall provide notice of the meeting by

(A) mailing the notice to each eligible interim-use permit and entry permit holder;

(B) posting the notice in at least three public places in the region; and

(C) publishing the notice in at least one newspaper of general circulation in the region at least once a week for two consecutive weeks before the meeting;

(2) the qualified regional association shall mail two ballots to each eligible interim-use permit and entry permit holder; the first ballot shall be mailed not more than 45 days before the dates ballots must be postmarked to be counted in the election; the second ballot shall be mailed not less than 15 days before the date ballots must be postmarked to be counted in the election; the qualified regional association shall adopt procedures to ensure that only one ballot from each eligible interim-use permit and entry permit holder is counted in the election;

(3) the ballot must

(A) indicate whether the election relates to a salmon enhancement tax under [AS 43.76.001](#), 43.76.002, 43.76.003, 43.76.004, 43.76.005, 43.76.006, 43.76.007, 43.76.008, 43.76.009, 43.76.010, 43.76.011, 43.76.012, or 43.76.013;

(B) ask the question whether the salmon enhancement tax shall be levied;

(C) indicate the boundaries of the region in which the salmon enhancement tax will be levied;

(D) provide an effective date for the levy of the salmon enhancement tax; and

(E) indicate the date on which returned ballots must be postmarked in order to be counted;

(4) the ballots shall be returned by mail and shall be counted by the commissioner of commerce, community, and economic development or by a person approved by the commissioner of commerce, community, and economic development.

(d) The commissioner of commerce, community, and economic development shall certify the results of an election under this section if the commissioner determines that the requirements of (a) and (c) of this section have been satisfied.

(e) Except as provided in [AS 43.76.020](#) (b)(2), an election to terminate a salmon enhancement tax shall be conducted under the same procedures established under (a), (c) and (d) of this section for an election to approve a salmon enhancement tax.

(f) In this section, "eligible interim-use permit and entry permit holder" means an

individual who, 90 days before the date ballots must be postmarked to be counted in an election under this section, is listed in the records of the Alaska Commercial Fisheries Entry Commission as the legal owner of an interim-use permit or an entry permit which authorizes the individual to fish commercially in an administrative area established by the Alaska Commercial Fisheries Entry Commission under [AS 16.43.200](#), which is included, in whole or in part, in the region in which the election is held.

Sec. 43.76.020. Termination of salmon enhancement tax.

(a) The salmon enhancement tax levied under [AS 43.76.001](#) - 43.76.013 may be terminated by the commissioner of revenue upon majority vote at an election held under [AS 43.76.015](#) in the region in which the salmon enhancement tax is levied.

(b) A salmon enhancement tax shall be terminated by the commissioner of revenue under (a) of this section following an election in a region if

(1) a petition is presented to the commissioner of commerce, community, and economic development requesting termination of the salmon enhancement tax which is signed by at least 25 percent of the number of persons who voted under [AS 43.76.015](#) in the election approving the salmon enhancement tax in the region;

(2) the commissioner of commerce, community, and economic development determines that there are no outstanding loans to the qualified regional association under [AS 16.10.510](#) that are secured by the tax;

(3) an election is held in accordance with [AS 43.76.015](#); the ballot must ask the question whether the salmon enhancement tax for the region shall be terminated; the ballot must be worded so that a "yes" vote is for continuation of the salmon enhancement tax and a "no" vote is for termination of the salmon enhancement tax;

(4) a majority of the eligible interim-use permit and entry permit holders who vote in the election cast a ballot for the termination of the salmon enhancement tax; and

(5) the qualified regional association provides notice of the election in accordance with [AS 43.76.015](#) within two months after receiving notice from the commissioner of commerce, community, and economic development that a valid petition under (1) of this subsection has been received.

Sec. 43.76.025. Collection of tax and disposition of proceeds.

(a) Except as otherwise provided under (d) of this section, a buyer who acquires fishery resources that are subject to a salmon enhancement tax imposed under [AS](#)

[43.76.001](#) - 43.76.013 shall collect the salmon enhancement tax at the time of purchase, and shall remit the total salmon enhancement tax collected during each month to the Department of Revenue by the last day of the next month.

(b) A buyer who collects the salmon enhancement tax shall

(1) maintain records reflecting the region designated under AS 16.10.375 in which the fishery resource was caught; and

(2) report to the Department of Revenue by March 1 of each year the total value, as defined in [AS 43.75.290](#), of the salmon caught in each region designated under [AS 16.10.375](#) which the buyer has acquired during the preceding year.

(c) The salmon enhancement tax collected under [AS 43.76.001](#) - 43.76.028 shall be deposited in the general fund. The legislature may make appropriations based on this revenue to the Department of Commerce, Community, and Economic Development for the purpose of providing financing for qualified regional associations. The legislature may base an appropriation for a qualified regional association operating within a region designated under [AS 16.10.375](#) on the value of the fisheries resources caught in that region rather than the value of the fisheries resources sold in that region if those values differ.

(d) A direct marketing fisheries business licensed under AS 43.75.020(c) or a commercial fisherman who transfers possession of salmon to a buyer who is not a fisheries business licensed under AS 43.75 is liable for the payment of a salmon enhancement tax imposed by [AS 43.76.001](#), 43.76.002, 43.76.003, 43.76.004, 43.76.005, 43.76.006, 43.76.007, 43.76.008, 43.76.009, 43.76.010, 43.76.011, 43.76.012, or 43.76.013 if, at the time possession of the salmon is transferred to a buyer, the salmon enhancement tax payable on the salmon has not been collected. If a direct marketing fisheries business or commercial fisherman is liable for payment of the salmon enhancement tax under this subsection, the direct marketing fisheries business or commercial fisherman shall comply with the requirements of (b) of this section to maintain records and to report the liability for payment of the tax. Notwithstanding (a) of this section, a person subject to this subsection shall remit the total salmon enhancement tax payable during the calendar year to the Department of Revenue before April 1 after close of the calendar year.

Sec. 43.76.028. Liability for tax on salmon shipped from state.

(a) The owner of salmon removed from the state is liable for payment of a salmon enhancement tax imposed under [AS 43.76.001](#) - 43.76.013 if, at the time the salmon are removed from the state, the tax payable on the salmon has not been collected by a buyer.

(b) If the owner of salmon is liable for payment of the salmon enhancement tax under (a) of this section, the owner shall comply with the requirement of [AS 43.76.025](#) (b) to report the owner's liability for payment of the tax.

*Sec. 43.76.030. Accounting of financing received as a result of the salmon enhancement tax. [Repealed, Sec. 19 ch 6 SLA 1998].*

Repealed or Renumbered

Sec. 43.76.035. Exemption.

(a) Except as provided under (b) of this section, [AS 43.76.001](#) - 43.76.040 do not apply to salmon harvested under a special harvest area entry permit issued under [AS 16.43.400](#).

(b) Salmon harvested in a common property fishery conducted in a terminal harvest area under [AS 16.10.455](#) are subject to a salmon enhancement tax levied under [AS 43.76.001](#) - 43.76.040.

Sec. 43.76.040. Definition.

In [AS 43.76.001](#) - 43.76.040, unless the context otherwise requires, "buyer" means a person who acquires possession of salmon from the person who caught the salmon regardless of whether there is an actual sale of the salmon but excluding a transfer to a person engaged solely in interstate transportation of goods for hire.



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## Title 43. REVENUE AND TAXATION

### Chapter 43.76. FISHERIES TAXES AND ASSESSMENTS